

§ 301.6071-1

TIME FOR FILING RETURNS AND OTHER DOCUMENTS

§ 301.6071-1 Time for filing returns and other documents.

For provisions concerning the time for filing returns and other documents, see the regulations relating to the particular tax.

§ 301.6072-1 Time for filing income tax returns.

For provisions relating to time for filing income tax returns, see §§1.6072-1 to 1.6072-4, inclusive, of this chapter (Income Tax Regulations).

§ 301.6073-1 Time for filing declarations of estimated income tax by individuals.

For provisions relating to time for filing declarations of estimated income tax by individuals, see §§1.6073-1 to 1.6073-4, inclusive, of this chapter (Income Tax Regulations).

§ 301.6074-1 Time for filing declarations of estimated income tax by corporations.

For provisions relating to time for filing declarations of estimated income tax by corporations, see §§1.6074-1 to 1.6074-3, inclusive, of this chapter (Income Tax Regulations).

§ 301.6075-1 Time for filing estate and gift tax returns.

For provisions relating to time for filing estate tax returns and gift tax returns, see §20.6075-1 of this chapter (Estate Tax Regulations) and §25.6075-1 of this chapter (Gift Tax Regulations), respectively.

EXTENSION OF TIME FOR FILING RETURNS

§ 301.6081-1 Extension of time for filing returns.

For provisions concerning extensions of time for filing returns or other documents, see the regulations relating to the particular tax.

§ 301.6081-2 Automatic extension of time for filing an information return with respect to certain foreign trusts.

(a) *In general.* A trust required to file a return on Form 3520-A, "Annual Information Return of Foreign Trust

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with a U.S. Owner," will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the trust files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), a trust must—

(1) Submit a complete application on Form 7004, "Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns," or in any other manner prescribed by the Commissioner; and

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application's instructions.

(c) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the trust a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the trust's last known address. For further guidance regarding the definition of last known address, see §301.6212-2 of this chapter.

(d) *Penalties.* See section 6677 for failure to file information returns with respect to certain foreign trusts.

(e) *Effective/applicability dates.* This section is applicable for applications for an automatic extension of time to file an information return with respect to certain foreign trusts listed in paragraph (a) of this section filed after July 1, 2008.

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PLACE FOR FILING RETURNS OR OTHER DOCUMENTS

§ 301.6091-1 Place for filing returns and other documents.

(a) *General rule.* For provisions concerning the place for filing returns, including hand-carried returns, see the regulations relating to the particular tax. Except as provided in paragraph (b) of this section, for provisions concerning the place for filing documents